

House Bill 169 (AS PASSED HOUSE AND SENATE)

By: Representatives Martin of the 47th, Chambers of the 81st, Royal of the 171st, Scott of the 2nd, and Williams of the 4th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use tax, so as to provide for exemptions for a certain period of
3 time with respect to certain donations of prepared food and beverages; to provide for
4 procedures, conditions, and limitations; to provide for powers, duties, and authority of the
5 state revenue commissioner; to provide an effective date; to repeal conflicting laws; and for
6 other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 sales and use tax, is amended by adding two new paragraphs to read as follows:

11 "(57.2)(A) For the period commencing July 1, 2007, and ending on June 30, 2009, the
12 use of prepared food and beverages which are donated to a qualified nonprofit agency
13 and which are used for hunger relief purposes.

14 (B) As used in this paragraph, the term 'qualified nonprofit agency' means any entity
15 which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code
16 and which provides hunger relief.

17 (C) Any person making a donation of prepared food and beverages for the purpose
18 specified in this paragraph shall remit the tax imposed thereon unless the person making
19 use of such prepared food and beverages furnishes the person making the donation with
20 an exemption determination letter issued by the commissioner certifying that the person
21 making use of such food and beverages is entitled to use the prepared food and
22 beverages without paying the tax.

23 (D) The commissioner is authorized to promulgate rules and regulations deemed
24 necessary in order to administer and effectuate this paragraph;

1 (57.3) (A) For the period commencing July 1, 2007, and ending on June 30, 2009, the
2 use of prepared food and beverages which are donated following a natural disaster and
3 which are used for disaster relief purposes.

4 (B) The commissioner is authorized to promulgate rules and regulations deemed
5 necessary in order to administer and effectuate this paragraph;"

6 **SECTION 2.**

7 This Act shall become effective on July 1, 2007.

8 **SECTION 3.**

9 All laws and parts of laws in conflict with this Act are repealed.